

-FILED-

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF INDIANA
HAMMOND DIVISION

JUN 01 2021

At _____ M
ROBERT N. FLOVICH, Clerk
U.S. DISTRICT COURT
NORTHERN DISTRICT OF INDIANA

UNITED STATES OF AMERICA

v.

DANIEL URQUIZA

)

) Cause No. 2:21cr64

)

) 26 USC § 7201

)

INFORMATION

THE UNITED STATES ATTORNEY CHARGES:

General Allegations

At times material to this Information:

1. DANIEL URQUIZA owned and operated several businesses located and doing business within the Northern District of Indiana.
2. URQUIZA was the President of Lost Marsh Restaurant, Inc. Lost Marsh Restaurant was awarded contracts by the Hammond Port Authority to operate the restaurant and event venue at the Lost Marsh Golf Course, a public facility in Hammond, Indiana.
3. URQUIZA was a shareholder of RSR Demolition, LLC. RSR Demolition, LLC was awarded demolition contracts by the City of Hammond, Indiana, the City of Gary, Indiana, and elsewhere.
4. Lost Marsh Restaurant and RSR Demolition shared a business

address with Meyer's Castle, a private event venue in Dyer, Indiana, owned and operated by URQUIZA's family.

5. From 2014 through 2018, URQUIZA had a legal duty to file timely and accurate tax returns.

6. URQUIZA willfully attempted to evade the Internal Revenue Service's assessment of his true tax liability by filing false federal tax returns from 2014 through 2016 that understated his gross income and failing to file a tax return for 2017 and 2018.

7. From 2014 through 2018, URQUIZA made personal expenditures directly from the corporate bank accounts of Lost Marsh Restaurant, RSR Demolition and Meyer's Castle, including rent for luxury residential properties in downtown Chicago, Illinois, costs and expenses for race cars and other vehicles, vacations, shopping and recreation. URQUIZA willfully failed report these personal expenditures as income on his individual tax returns.

8. From 2014 through 2018, URQUIZA concealed cash income he obtained from Lost Marsh Restaurant and RSR Demolition by not depositing the cash obtained into bank accounts. URQUIZA willfully failed report these amounts as income on his individual tax returns.

9. From 2014 through 2016, URQUIZA willfully issued himself false W-2s from Lost Marsh Restaurant and RSR Demolition that understated the

income he received from these entities.

10. From 2014 through 2018, URQUIZA obtained cash from scrap metal he sold through RSR Demolition and willfully failed to report these amounts as income on his tax returns.

11. Between 2014 and 2018, URQUIZA willfully failed to report \$722,209 in gross income on his tax returns, broken down by year as follows:

Tax Year	Date Tax Return Filed	Unreported Income
2014	December 17, 2015	\$88,719
2015	September 6, 2016	\$96,327
2016	September 25, 2017	\$147,269
2017	Not Filed	\$180,325
2018	Not Filed	\$209,569

COUNT
(Evading Assessment of Federal Income Taxes)

On or about September 2017, in the Northern District of Indiana, and elsewhere, the defendant,

DANIEL URQUIZA

willfully attempted to evade and defeat the assessment of income tax owed for tax year 2016 by committing the following affirmative acts, among others:

- a. Paying personal expenses from the company bank accounts as described in paragraph 7.
- b. Concealing cash income as described in paragraphs 8 and 10.
- c. Issuing himself false W-2s as described in paragraph 9.

All in violation of Title 26, United States Code, Section 7201.

GARY T. BELL
ACTING UNITED STATES ATTORNEY

By: s/ Abizer Zanzi

Abizer Zanzi
Assistant United States Attorney
Northern District of Indiana